



BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

JUN 16 2022

Clara Davis
Clara Davis, Tax Tribunal Administrator

CALVIN BERNARD NEAL SR,

Petitioner,

v.

ROBYN A. CRITTENDEN, in her
Official Capacity as Commissioner of
the GEORGIA DEPARTMENT OF
REVENUE,

Respondent.

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DOCKET No.: 2216173

ORDER OF DISMISSAL

Respondent, ROBIN A. CRITTENDEN, Commissioner of the Georgia Department of Revenue, submitted a Motion to Dismiss to this Court on May 9, 2022. Respondent filed this motion in response to Petitioner’s appeal of Letter No. L1894867504, Official Assessment and Demand for Payment, issued by the Georgia Department of Revenue.

Under Georgia Tax Tribunal Rule 616-1-3-.03(a), “[a]ny person may petition the Tax Tribunal for relief as provided in Code Sections 48-2-18, 48-2-35, 48-2-59, 48-3-1, 48-5-519, 48-6-7, 48-6-76 and subparagraph (d)(2)(C) of Code Section 48-7-31. The Tax Tribunal shall have jurisdiction over actions for declaratory judgment that fall within subsection (a) of Code Section 50-13-10 and involve a rule of the Commissioner that is applicable to taxes administered by the Commissioner under Title 48.” See O.C.G.A. § 50-13A-9. Further, under O.C.G.A. § 48-2-18.1, “The commissioner... shall be authorized to settle and compromise any proposed tax assessment, any final tax assessment, or any fi. fa., where there is doubt as to liability or there is doubt as to collectability, and the settlement or compromise is in the best interests of the state.” O.C.G.A. § 48-

2-18.1.

In his Petition, Petitioner requests relief on the basis that he is financially unable to pay the amount owed. Petition at 2. Because Petitioner is not contesting the balance due and is only requesting relief on the basis that he is financially unable to pay the amount owed, the Tribunal lacks subject matter jurisdiction over this matter. Because it is the commissioner who has the authority, under O.C.G.A. § 48-2-18.1, to settle and compromise any final tax assessment where there is doubt as to collectability, there is no relief which the Tribunal can grant.

Because there is no relief which the Tribunal can grant, and the Tribunal lacks subject matter jurisdiction over this matter, Respondent's Motion to Dismiss is **GRANTED** and the foregoing action is **DISMISSED**.

SO ORDERED, this 16th day of June, 2022.



LAWRENCE E. O'NEAL, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL